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Local Counsel for Allan B. Diamond, Chapter 11 Trustee

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

In re

HOWREY LLP,

Debtor.

Case No. 11-31376 DM

Chapter 11

**THIRTY-FIRST MONTHLY
STATEMENT OF SERVICES
RENDERED AND EXPENSES
INCURRED BY DEVELOPMENT
SPECIALISTS, INC., FINANCIAL
ADVISOR FOR ALLAN B.
DIAMOND, CHAPTER 11
TRUSTEE AND THE OFFICIAL
CREDITORS' COMMITTEE FOR
THE PERIOD OF MARCH 1, 2014
THROUGH MARCH 31, 2014**

TO: THE HONORABLE DENNIS MONTALI, UNITED STATES BANKRUPTCY JUDGE,
THE OFFICE OF THE UNITED STATES TRUSTEE, THE DEBTOR AND THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS:

In accordance with the *Order Granting Motion to Authorize Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* ("Fee Procedures Order"), entered by the Court on July 26, 2011, Development Specialists, Inc. ("DSI"), financial advisor for the Chapter 11 Trustee and the Creditors' Committee, submits this Thirty-First Monthly Statement of Services Rendered and Expenses Incurred ("Statement") for the time period March 1, 2014 through March 31, 2014 ("Statement Period").

I. SUMMARY

Name of Applicant:	Development Specialists, Inc.
Authorized to Provide Professional Services to:	Chapter 11 Trustee, Allan B. Diamond & Creditors' Committee
Period Covered:	March 1, 2014 through March 31, 2014
Amount of Compensation sought as actual, reasonable and necessary:	\$23,217.50
Amount of Expenses Reimbursement sought as actual, reasonable and necessary	\$98.03
Amount Payable after Twenty Percent (20%) Holdback on Fees:	\$18,672.03
This is a:	Thirty-First Monthly Statement

II. ITEMIZATION OF SERVICES RENDERED BY DEVELOPMENT SPECIALISTS, INC.

1. The hours spend during the Statement Period for which DSI seeks compensation, the hourly rate for each consultant, and the resulting fees are as follows:

Name	Position	Hours	Hourly Rate	Fees
Kyle Everett	Consultant	16.80	\$550.00	\$9,240.00
Edward Dean	Consultant	49.30	\$275.00	\$13,557.50
Tyler Julian	Consultant	2.00	\$210.00	\$420.00
Amount:		68.10		\$23,217.50

2. DSI's billing records submitted herewith and incorporated as Exhibit "A" consists of a daily breakdown of the time spent by each person on each day during the Statement Period.

III. ITEMIZATION OF SERVICES RENDERED AND DISBURSEMENTS MADE

3. The following itemization breaks down the services rendered by DSI by the service categories indicated.

A. Services Rendered

4. The following services were rendered in the following service categories:

Service Category	Hours	Value
Client Billing	0.50	\$137.50
Monthly Bankruptcy Reports	1.00	\$357.50
AR Review and Collection	1.50	\$412.50
Preference Analysis	4.50	\$1,520.00
Tax Issues	13.70	\$7,535.00
Sale of Assets	0.10	\$27.50
Third Party Claims	46.80	\$13,227.50
Total:	68.10	\$23,217.50

A detailed itemization of the services rendered in each of the above Service Categories is set forth in Exhibit "A."

B. Total Services Rendered and Disbursements

5. The total services rendered and disbursements made are as follows:

Expense Category	Amount
Delivery Charges	\$75.14
Copying In-House	\$10.05
Long Distance Telephone	\$1.98
Other Miscellaneous Charges	\$10.86
Total:	\$98.03

C. Total Services Rendered and Disbursements

6. The total services rendered and disbursements made are as follows:

Total Services (100%)	\$23,217.50
Total Disbursements	\$98.03
Total (100%):	\$23,315.53

D. Amount Payable After Holdback

7. The amount payable for this Statement Period, after adjusting for the twenty percent (20%) holdback on fees, is \$18,672.03. DSI respectfully requests that this amount plus any prior months' unpaid amounts not objected to pursuant to the Court's Fee Procedures Order, up to the approved professional fees budget be paid.

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Dated: May 1, 2014

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*Counsel for Allan B. Diamond, Chapter 11 Trustee
for Howrey LLP*

Dated: May 1, 2014

By: _____/s/ Kyle Everett

Kyle Everett
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*Financial Advisor for Allan B. Diamond, Chapter
11 Trustee for Howrey LLP and the Official
Committee of Unsecured Creditors*

X (CM/ECF) The document was electronically served on the parties to this action via the mandatory United States Bankruptcy Court of California CM/ECF system upon filing of above described document on this date:

 X (ELECTRONIC MAIL SERVICE) By electronic mail (e-mail) the above listed document(s) without error to the email address(es) set forth below on this date:

X (UNITED STATES MAIL) By depositing a copy of the above-referenced documents for mailing in the United States Mail, first class postage prepaid, at Houston, Texas, to the parties listed at their last known mailing addresses, on this date:

_____ (OVERNIGHT COURIER) By depositing a true and correct copy of the above referenced document for overnight delivery via Federal Express, at a collection facility maintained for such purpose, addressed to the parties on the attached service list, at their last known delivery address, on the date above written.

_____ (COURIER SERVICE) By providing true and correct copies of the above referenced documents via courier delivery, to the following on or about _____ :

_____(FACSIMILE) That I served a true and correct copy of the above-referenced document via facsimile, to the facsimile numbers indicated, to those people listed on the attached service list, on the date above written.

Jason M. Rudd

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EXHIBIT A



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Howrey, LLP

Description of Services and Disbursements	Fees	Disbursements	Credits	Balance
For professional services rendered from March 01, 2014 through March 31, 2014:				
Fees per attached category summary:	\$23,217.50			
Expenses:				
Messenger/Overnight Services		\$70.09		
Photocopies		10.05		
Postage		5.05		
Long Distance Calls		1.98		
Miscellaneous Charges (data storage)		<u>10.86</u>		
		\$98.03		
				\$23,315.53
TIMELY PAYMENT OF INVOICES IS ALWAYS APPRECIATED				PAY LAST AMOUNT IN THIS COLUMN

			HOURS	
03/28/2014	ECD	Draft the fee statement.	0.50	
		Fee Application/Client Billing	0.50	137.50
03/17/2014	ECD	Draft the monthly operating report.	0.50	
03/20/2014	ECD	Finalize the monthly operating report.	0.20	
	AKE	Review the monthly operating report.	0.30	
		Monthly Bkcty/Semi-Annual Rpts	1.00	357.50
03/12/2014	ECD	Review the 2014 receipts and bank account activity.	0.50	
	ECD	E-mail correspondence with Sharon Hughes regarding receipts.	0.10	
	ECD	E-mail correspondence with George Abodeely regarding receipts.	0.10	
03/13/2014	ECD	Review the trust accounts and an agreement with a client releasing funds Howrey held in trust.	0.40	
	ECD	E-mail correspondence with George Abodeely regarding an agreement with a client releasing funds Howrey held in trust.	0.10	
	ECD	E-mail correspondence with Michael Starkey regarding an agreement with a client releasing funds Howrey held in trust.	0.10	
03/14/2014	ECD	E-mail correspondence with Sharon Hughes regarding the trust account.	0.10	
03/20/2014	ECD	E-mail correspondence with Joel Adler regarding collections.	0.10	
		A/R Review/Collection	1.50	412.50
03/06/2014	ECD	E-mail correspondence with Chris Kuhner regarding disbursements.	0.10	
	ECD	Format and send documents responsive to the document request to Chris Kuhner.	0.40	
03/07/2014	ECD	E-mail correspondence with Chris Kuhner regarding document requests.	0.10	
	ECD	E-mail correspondence with Tyler Julian regarding document requests.	0.10	
	RTJ	Transfer e-mail files from Howrey servers and prepare for delivery to C. Kuhner's office.	1.00	
03/14/2014	RTJ	Transfer e-mail files from Howrey servers and prepare for delivery to C. Kuhner's office.	0.50	
	RTJ	Review PST file and troubleshoot problems viewing e-mails.	0.50	
	AKE	Discuss the Baker document production with T. Julian.	0.40	
	AKE	Telephone call with J. Magnacat regarding Baker document production.	0.10	

			HOURS	
03/28/2014	AKE	Review correspondence regarding discovery for preference payments.	0.30	
	AKE	Review and respond to e-mail regarding preference discovery.	0.10	
03/31/2014	AKE	Telephone conference with C. Kuhner and E. Dean regarding preference discovery issues.	0.30	
	AKE	Telephone discussion with E. Dean regarding preference discovery issues.	0.30	
	ECD	Telephone call with Chris Kuhner and Kyle Everett regarding a preference payment.	0.20	
	ECD	Telephone call with Kyle Everett regarding a preference payment.	0.10	
		Preference Analysis	4.50	1,520.00
03/03/2014	AKE	Telephone discussion with J. Lervold regarding tax issues.	0.30	
03/04/2014	AKE	Review and respond to e-mail regarding tax issue.	0.10	
03/07/2014	AKE	Conference call with J. Lervold, B. Dethrow and R. Kerridge regarding tax issues.	1.50	
03/19/2014	AKE	Review tax analysis for 2013.	0.90	
03/20/2014	AKE	Conference call regarding tax issues with J. Lervold, B. Dethrow and R. Kerridge.	1.30	
	AKE	Review the analysis of tax allocation changes prepared by J. Lervold.	0.60	
03/21/2014	AKE	Telephone discussion with J. Rudd regarding the ECI tax issue.	0.30	
03/24/2014	AKE	Telephone discussion with E. Dean regarding additional analysis needed regarding partner return of capital and 2013 taxes.	0.30	
	AKE	Send settlement agreement to E. Dean.	0.10	
03/25/2014	AKE	Conference call with J. Rudd regarding the ECI tax issue.	0.80	
	AKE	Review and analysis of Howrey ECI and capital account issues.	0.60	
03/26/2014	AKE	Review analysis of partner return of capital analysis for 2013.	0.60	
	AKE	Review and respond to e-mail regarding ECI.	0.10	
03/27/2014	AKE	Review tax analysis.	0.40	
	AKE	Attend conference call with A. Diamond, J. Rudd and A. Ryan regarding ECI issue.	0.80	
03/28/2014	AKE	Telephone discussion with A. Ryan regarding contingent case costs.	0.40	
	AKE	Conference call with A. Diamond, B. Englander, J. Rudd and A. Ryan regarding ECI issues and strategy.	1.40	
	AKE	Conference call with J. Rudd and K. Bercik regarding the ECI issue.	0.50	
	AKE	Review tax analysis regarding the Day Casebeer partner changes.	0.50	
03/29/2014	AKE	Review return of the capital analysis.	0.80	
	AKE	E-mail J. Lervold regarding return of the capital		

			HOURS	
		analysis.	0.10	
	AKE	Analysis of contingent case expense.	0.80	
	AKE	Review and respond to e-mails regarding contingent case analysis.	0.20	
03/31/2014	AKE	Telephone discussion with J. Lervold regarding tax issues.	0.30	
		Tax Issues	13.70	7,535.00
03/18/2014	ECD	Telephone call with Jared Borriello regarding sale of the art.	0.10	
		Sale of Assets	0.10	27.50
03/04/2014	AKE	Telephone discussion with E. Dean regarding analysis requested.	0.10	
03/06/2014	ECD	Review documents for records responsive to document request.	2.00	
	ECD	Create analyses of time on matters in which requested partners were the responsible attorney.	0.50	
	ECD	Review file transfers and e-mails for files transferred to certain partners.	0.50	
	ECD	Review partner e-mails for correspondence related to agreements and payments to clients.	0.80	
03/07/2014	ECD	Telephone call with Kyle Everett regarding document requests.	0.10	
	ECD	Telephone call with Tyler Julian regarding document requests.	0.10	
03/13/2014	ECD	E-mail correspondence with Sharon Hughes regarding transferring money to the operating account pursuant to the client settlement.	0.10	
03/17/2014	ECD	Review accounts receivable and work-in-process balances as of the beginning of 2012 for each responsible partner and begin the report showing balances attributed to each partner.	6.50	
03/18/2014	ECD	Review accounts receivable and work-in-process balances as of the beginning of 2012 for each responsible partner and begin the report showing balances attributed to each partner.	3.50	
	ECD	Telephone call with Mike Starkey regarding collections related to specific attorneys.	0.20	
03/19/2014	ECD	Telephone call with Kyle Everett regarding analysis of accounts receivable associated with attorneys.	0.30	
	ECD	Finalize the analysis of the accounts receivable associated with attorneys.	4.50	
	AKE	Telephone discussion with E. Dean regarding Diamond McCarthy's requested analyses.	0.60	
	AKE	Review analyses prepared by E. Dean regarding Jewel damages.	0.60	
03/20/2014	ECD	Review assignments of partners to matters and clients.	0.50	
03/21/2014	ECD	Telephone call with Kyle Everett regarding partner clawbacks.	0.20	
	ECD	Review data for partner clawbacks and calculations		

			HOURS	
		of partner demands.	0.60	
	ECD	Review of partner clawback payments.	0.40	
03/24/2014	ECD	Create analysis of partner clawbacks.	4.50	
03/25/2014	ECD	Analysis of partner clawbacks.	5.00	
03/26/2014	ECD	Review of partner pay and clawbacks.	3.50	
	ECD	Review and analyze accounts receivable collections attributed to billing partners.	3.00	
	ECD	Telephone call with James Sheppard regarding partner clawbacks.	0.30	
	ECD	Create an analysis of file transfers.	0.70	
03/27/2014	ECD	Create an analysis of file transfers.	1.00	
03/28/2014	ECD	Review the agreements and payments for third party claims from firms and individuals.	1.00	
03/30/2014	ECD	Telephone call with Kyle Everett regarding clawback payments.	0.30	
03/31/2014	ECD	Update partner clawback analysis.	0.90	
	ECD	Create analysis of accounts receivable and work-in-process balances by partner.	4.50	
		Third Party Claims	46.80	13,227.50
		FOR THE FOREGOING PROFESSIONAL SERVICES RENDERED:	68.10	23,217.50

RECAPITULATION			
CONSULTANT	HOURS	HOURLY RATE	TOTAL
R. T. Julian	2.00	\$210.00	\$420.00
E. C. Dean	49.30	275.00	13,557.50
A. K. Everett	16.80	550.00	9,240.00

Delivery Charges	70.09
Photocopy Charges	10.05
Postage	5.05
Long Distance Telephone	1.98
Other miscellaneous charges	10.86
TOTAL DISBURSEMENTS: THRU 03/31/2014	98.03
TOTAL CURRENT WORK	23,315.53
BALANCE DUE	<u>\$23,315.53</u>